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## The Role of Moral Courage in the Effect of Professional Identity on Auditors' Professional Skepticism

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### ABSTRACT

This study aims to investigate the role of moral courage in the relationship between professional identity and auditors' professional skepticism. Given its nature, this research is classified as applied research, and in terms of methodology, it falls within the category of descriptive-survey studies. The statistical population consists of 1,879 certified auditors actively employed in audit firms that are members of the Iranian Association of Certified Public Accountants. Using Cochran's formula, a sample size of 319 auditors was determined and examined. In this study, auditors' professional skepticism served as the dependent variable, professional identity as the independent variable, and moral courage as the mediating variable. To measure professional identity, the Professional and Organizational Identity questionnaire developed by Brubaker et al. (2018) and the Ethical Identity scale by Aramini and King Jiang (2021) were used. Moral courage was assessed using Johnson's (2021) standardized questionnaire, and Hart's (2013) questionnaire was employed to measure professional skepticism. Responses were scored on a five-point Likert scale. Construct validity was used to confirm the scale's validity. Reliability was assessed using Cronbach's alpha and composite reliability, both indicating acceptable levels of reliability. Structural equation modeling was employed to examine the relationships among variables, utilizing SPSS25 and Smart PLS4 software. The results of hypothesis testing indicate that auditors' professional identity significantly influences both their professional skepticism and their moral courage. Furthermore, auditors' moral courage significantly affects their professional skepticism. Additionally, moral courage plays a mediating role in the relationship between professional identity and professional skepticism.

**KEYWORDS:** auditors' moral courage, auditors' professional identity, auditors' professional skepticism

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## 1. Introduction

Professional identity leads auditors to take their role as guardians of the public interest more seriously. This sense of social responsibility enhances their professional skepticism when encountering suspicious or unlawful matters. Without a strong professional identity, auditors may fall short in exercising professional skepticism. Even with a robust professional identity, external pressures can negatively influence auditors' judgments (Khelil & Hussainey, 2023). A strong professional identity emphasizes auditing responsibilities, including issuing credible reports and safeguarding the public interest. Auditors who prioritize report quality and the integrity of their profession are more inclined to apply professional skepticism when faced with incomplete or questionable evidence (Anggraini et al., 2023). Auditors' moral courage enables them to adhere to ethical principles—such as honesty, independence, and fairness—even under managerial or environmental pressures. This adherence encourages auditors to exercise greater diligence in evaluating evidence and to critically question provided information through professional skepticism (Supriyadi, 2020). Moral courage, as a key attribute of auditors, significantly strengthens professional identity and enhances professional skepticism. It empowers auditors to uphold their ethical principles and professional identity under challenging conditions and organizational or environmental pressures, enabling them to make independent and critical judgments (Anggraini et al., 2023).

Moral courage helps auditors remain committed to the ethical tenets of their professional identity—such as honesty and independence—even in highly challenging circumstances. Without moral courage, professional identity may be weakened by environmental pressures or conflicts of interest. For instance, an auditor facing management pressure to alter financial statements will, if endowed with moral courage, remain faithful to professional principles (Carrera et al., 2021). Moral courage ensures that the values and beliefs embedded in professional identity translate into tangible behaviors and everyday decisions. In the absence of moral courage, professional identity risks remaining a theoretical construct with limited practical application. Auditors possessing moral courage consistently implement auditing standards and professional principles throughout all stages of their work (Arif et al., 2024). Moral courage enables auditors to resist managerial or organizational pressures and evaluate evidence with professional skepticism. Such pressures might otherwise lead auditors to overlook suspicious evidence; moral courage mitigates this risk. In situations where management attempts to conceal questionable evidence, moral courage motivates auditors to pursue more rigorous scrutiny (Ebrahimi et al., 2023). Furthermore, moral courage supports auditors in making sound, independent professional judgments amid uncertainty or contradictory information. Without it, auditors may become susceptible to biases or external influences in sensitive decision-making contexts (Khelil & Hussainey, 2023). Moral courage allows auditors to protect the public interest and financial transparency when confronting misconduct. Public trust in the auditing profession cannot be sustained without moral courage. Auditors who report financial wrongdoing despite potential career risks exemplify this commitment (Koswara et al., 2023). Moreover, morally courageous auditors can serve as role

models in promoting an ethical and professional organizational culture. Without moral courage, organizational culture may drift toward tolerating misconduct or compromising professional principles (Mukhlasin, 2022). Moral courage also assists auditors in maintaining independent judgment and adhering to professional principles when facing conflicts of interest—a significant threat to both professional identity and skepticism—which moral courage can help mitigate (Sadd et al., 2022). Additionally, moral courage provides auditors with the confidence necessary to report sensitive issues such as fraud or mismanagement. In its absence, auditors might refrain from issuing critical or transparent reports (Arif et al., 2024). Moral courage fosters a more meticulous and inquisitive approach to the audit process, which is essential for ensuring the quality of financial reporting and upholding professional standards (Ebrahimi et al., 2023).

In summary, moral courage is a foundational trait for auditors, playing a pivotal role in reinforcing professional identity and enhancing professional skepticism. It enables auditors to operationalize ethical and professional principles, maintain independent judgment under pressure and adversity, and ultimately elevate the quality and credibility of the auditing profession. Consequently, fostering moral courage—through education, organizational culture development, and support for professional independence—can significantly improve auditor performance and strengthen public trust in the auditing profession.

## 2. Theoretical Foundations and Literature Review

### Auditors' Moral Courage

Moral courage among auditors—conceived as both a personal and professional trait—plays a critical role in strengthening the relationship between professional identity and professional skepticism. Professional identity refers to the values, commitments, and ethical principles to which auditors adhere in their professional conduct, whereas professional skepticism denotes the capacity to critically evaluate evidence and exercise independent judgment under complex or uncertain conditions (Khelil & Hussainey, 2023). Moral courage enhances this linkage by empowering auditors to confront ethical challenges, pressures, and conflicts of interest (Marwa et al., 2019).

### Social Identity

Social identity is an inherent characteristic of human beings as social entities. It shapes individuals' self-perception not as an innate quality but as a product of agreements and disagreements among people. What endows a human group with its identity is the sense of similarity that distinguishes it from other groups. "Similarity and difference" are meanings actively constructed by individuals. Human cultures materialize these processes of differentiation and commonality. Consequently, cultural tools—such as language, religion, clothing, aesthetic preferences, leisure activities, sports, dietary habits, and others—foster intra-group cohesion and inter-group distinction (Nyamuyonjo et al., 2023). Social identity is shaped by social structures; it both responds to and influences these

structures, either reinforcing their continuity or catalyzing their transformation (Azarberahman et al., 2022).

### **Professional Identity**

Professional identity reflects the extent to which an individual is committed to the profession they practice. An auditor possessing strong professional identity aligns their goals and behaviors with the objectives, standards, principles, and rules of the auditing profession. In essence, professional identity encompasses an individual's level of professional competence, perspectives, orientations, and epistemic frameworks that collectively define their occupational role (Rosdini et al., 2021).

### **Organizational Identity**

Organizational identity describes the relationship between an individual and the organization in which they work. It can function as a strategic instrument for implementing organizational goals and ideals. Organizational identity directly influences employees' thoughts and behaviors: individuals internalize the organization's successes and failures as their own (Pulungan et al., 2021).

### **Professional Skepticism**

Professional skepticism serves as the dependent variable in this study. It is defined as a mindset characterized by a questioning attitude and critical assessment of audit evidence (Anggraini et al., 2023). According to Iranian auditing standards, auditors must plan and perform audits with an attitude of professional skepticism, which entails maintaining a questioning mind and critically evaluating the reliability of obtained audit evidence.

### **Empirical Literature Review**

Arif et al. (2024), in a study titled *The Effect of Independence and Professional Ethics on Auditor Integrity and Implications for Audit Quality in Public Accounting Firms in East Jakarta*, found that independence exerts a significant positive effect on auditors' professional skepticism. Similarly, professional ethics significantly and positively influence professional skepticism. Both independence and professional ethics also demonstrated significant positive effects on audit quality. Furthermore, professional skepticism was shown to mediate the relationships between (1) independence and audit quality, and (2) professional ethics and audit quality.

Ebrahimi et al. (2023), in their research on *The Effects of External and Internal Drivers of Individual Voice Behavior on Moral Courage and Internal Auditors' Effectiveness*, argued that a significant portion of organizational effectiveness stems from voice behavior—a precursor to moral courage in fulfilling professional duties. Although individual voice behavior is difficult to generalize due to the wide range of influencing factors, drivers can be broadly categorized as

internal or external. Their findings indicated that internal drivers (self-efficacy, hope, and resilience) and external drivers (internal audit functional independence and perceived supervisor support) positively affect both moral courage and the effectiveness of internal auditors. These results suggest that when behavioral incentives are present, auditors are more likely to exhibit courageous behavior in truthfully disclosing financial performance. Moreover, the study contributes to enhancing both the behavioral knowledge and operational effectiveness of internal auditors.

Khelil and Hussainey (2023), in their study *Internal Auditors' Moral Courage: A Cognitive Mapping Method*, identified hope, whistleblowing policy, self-efficacy, perceived supervisor support, and internal audit functional independence as key determinants of internal auditors' moral courage. Their findings were further enriched through semi-structured interviews. The study offers a methodologically innovative contribution to auditing literature and provides new empirical evidence regarding the antecedents of moral courage among internal auditors.

Koswara et al. (2023), in their investigation of *The Effect of Audit Fees, Auditor Competency, Professional Ethics, and Professional Skepticism on Audit Quality*, highlighted client pressure on accountants in Indonesia—particularly in Java and Bali—as a compelling context for examining audit quality. Their results revealed that professional skepticism plays a dominant role in influencing audit quality, supported by auditor competency. Audit fees did not directly affect audit quality; rather, their impact was channeled indirectly through professional skepticism and auditor competency. Similarly, professional ethics showed no direct effect on audit quality, as ethical values were already embedded within the constructs of professional skepticism and auditor competency. Thus, experience, expertise, diligence in data collection, adherence to independence amid fee-related pressures, and support for auditor competency emerged as crucial factors in enhancing audit quality.

Mukhlisin (2022), in a study titled *The Self-Esteem, Moral Courage, and Whistleblowing: Case of Corporate Accounting Staff in Indonesia*, found that moral courage encourages internal whistleblowing. However, self-esteem alone did not directly motivate employees to report misconduct. Instead, self-esteem functioned as an antecedent of moral courage, which in turn mediated the relationship between self-esteem and whistleblowing intention. Theoretically, the study positions self-esteem as an intra-individual variable capable of fostering whistleblowing tendencies. Unlike prior studies focusing on professional accountants, internal/external auditors, or general employees, this research specifically examined corporate accounting staff.

Supriyadi (2020), in a study on *The Effect of Individual and Organizational Factors on Internal Auditors' Moral Courage*, examined how individual and organizational factors influence internal auditors' moral courage in fraud reporting. Individual factors included self-efficacy and resilience, while organizational factors comprised internal audit functional independence and perceived audit committee support. Using multiple regression analysis on questionnaire data from 59 internal

auditors, the study found that resilience, internal audit functional independence, and perceived audit committee support positively influenced moral courage. Interestingly, self-efficacy exhibited a marginally negative effect, possibly because its individualistic nature may conflict with the inherently collaborative nature of internal auditing, thereby weakening group cohesion and reducing confidence in independently managing challenging situations.

In summary, two key gaps emerge from the existing literature. First, no prior study has explicitly examined the mediating role of auditors' moral courage in the relationship between professional identity and professional skepticism. Second, the specific role of moral courage in shaping professional skepticism among auditors in the Iranian context remains unexplored. To address these theoretical and contextual gaps, this study investigates how auditors' moral courage mediates the effect of professional identity on professional skepticism.

### 3. Research Methodology

Given its nature and purpose, this study is classified as applied research, as it aims to expand knowledge and understanding by empirically testing the mediating role of auditors' moral courage in the relationship between professional identity and professional skepticism. Methodologically, the research falls within the category of descriptive-survey studies. Furthermore, because data collection occurs in a real-world setting—namely, audit firms that are members of the Iranian Association of Certified Public Accountants—the study is also considered field research. The research was conducted in two phases. In the first phase, a comprehensive review of theoretical literature, prior empirical studies, and expert interviews was carried out to conceptualize and identify the proposed relationships among the key constructs: professional identity, moral courage, and professional skepticism. Based on this foundation, a theoretical framework was developed using an inductive approach. In the second phase, the proposed model was validated through quantitative data collected via structured questionnaires. To measure professional identity, the study employed two validated instruments: (1) the Professional and Organizational Identity scale developed by Brubaker et al. (2018), and (2) the Ethical Identity scale by Aramini and King Jiang (2021). Moral courage was assessed using Johnson's (2021) standardized 15-item questionnaire—a refined extension of the original scale by Sekerka et al. (2009)—which evaluates moral courage across five dimensions. Responses were recorded on a five-point Likert scale ranging from “strongly disagree” to “strongly agree.” The dependent variable, professional skepticism, was measured using Hart's (2013) questionnaire, which is structured around six distinct dimensions. To ensure the validity and reliability of the measurement instruments, confirmatory factor analysis (CFA) was conducted to assess construct validity. Reliability was evaluated using Cronbach's alpha and composite reliability (CR) coefficients. Following established guidelines, a Cronbach's alpha or CR value greater than 0.7 indicates acceptable internal consistency. Additionally, convergent validity was examined using the Average Variance Extracted (AVE), with a threshold of 0.5 deemed adequate. To test the hypothesized relationships and estimate path coefficients, Structural Equation Modeling (SEM) was applied. Data analysis was performed using SPSS25 for

preliminary statistical procedures and SmartPLS4 for partial least squares structural equation modeling (PLS-SEM), which is particularly suitable for predictive modeling and theory development with complex constructs.

#### 4. Findings

Model fit was evaluated through three interrelated components: measurement model fit, structural model fit, and overall model fit.

##### Measurement Model Assessment

Reliability and validity of the measurement model were assessed using factor loadings, Cronbach's alpha, composite reliability (CR), and Average Variance Extracted (AVE). The minimum acceptable threshold for factor loadings is 0.4; all items in the current study exceeded this criterion, confirming item adequacy. As shown in **Table 1**, all latent constructs demonstrated satisfactory levels of internal consistency and convergent validity:

**Table 1.** Results of Cronbach's Alpha, Composite Reliability, and AVE for Latent Constructs

Latent Construct	Cronbach's Alpha ( $\alpha > 0.7$ )	Composite Reliability (CR $> 0.7$ )	AVE ( $> 0.5$ )
Auditors' Professional Skepticism	0.738	0.799	0.604
Auditors' Moral Courage	0.780	0.828	0.551
Auditors' Professional Identity	0.804	0.819	0.728

All values for Cronbach's alpha and CR exceed the recommended threshold of 0.7, confirming the **reliability** of the constructs. Similarly, AVE values surpass the 0.5 benchmark, supporting **convergent validity**.

##### Discriminant Validity Assessment

Discriminant validity was evaluated using the **Fornell–Larcker criterion**. As presented in **Table 2**, the square root of the AVE for each latent construct (reported along the diagonal) is greater than its correlations with all other constructs in the model, thereby confirming **discriminant validity**.

**Table 2.** Fornell–Larcker Criterion for Discriminant Validity

Construct	1	2	3
1. Auditors' Professional Skepticism	<b>0.736</b>		
2. Auditors' Moral Courage	0.689	<b>0.742</b>	
3. Auditors' Professional Identity	0.396	0.371	<b>0.853</b>

Since the diagonal elements exceed the corresponding row and column correlations, the measurement model demonstrates adequate discriminant validity. In summary, the measurement model exhibits strong psychometric properties—satisfying thresholds for reliability, convergent validity, and discriminant validity—thereby providing a solid foundation for subsequent structural model analysis.

### Structural Model Assessment and Hypothesis Testing

The second key criterion for evaluating the structural model fit in PLS-SEM is the coefficient of determination ( $R^2$ ) for endogenous (dependent) latent constructs.  $R^2$  reflects the proportion of variance in an endogenous construct explained by its exogenous predictors. According to established benchmarks (Hair et al., 2019),  $R^2$  values of **0.19**, **0.33**, and **0.67** are interpreted as indicators of **weak**, **moderate**, and **strong** explanatory power, respectively. As shown in **Table 3**, the  $R^2$  values for the endogenous constructs in this study are as follows:

**Table 3.**  $R^2$  and Communality Values for Latent Constructs

Latent Construct	$R^2$	Communality
Auditors' Professional Skepticism	0.635	0.505
Auditors' Moral Courage	0.138	0.488
Auditors' Professional Identity	—	0.497

The  $R^2$  value for *professional skepticism* (0.635) indicates a **strong explanatory power**, as it exceeds the 0.33 threshold and approaches the 0.67 benchmark. Although the  $R^2$  for *moral courage* (0.138) falls below the 0.19 threshold—suggesting limited explanatory power from its sole predictor (*professional identity*)—this is acceptable in mediation-focused models where the primary interest lies in path significance rather than predictive strength. Overall, the structural model demonstrates adequate explanatory relevance, particularly for the key dependent variable.

To assess the **overall model fit**, the **Goodness-of-Fit (GoF)** index was computed using the formula:

$$\text{GoF} = \sqrt{\bar{R}^2 \times \bar{\text{Communality}}}$$

where  $\bar{R}^2$  is the average  $R^2$  of endogenous constructs and  $\bar{\text{Communality}}$  is the average communality across all latent constructs.

**Table 4.** Overall Model Fit (GoF)

$\bar{\text{Communality}}$	$\bar{R}^2$	GoF
0.497	0.3865	0.438

The resulting GoF value of **0.438** exceeds the threshold of **0.36** for a **strong fit**, confirming the overall adequacy of the proposed model.

## Hypothesis Testing

Hypotheses were tested using bootstrapping procedures in **SmartPLS 4**. Path coefficients ( $\beta$ ), t-values, and p-values were examined to determine significance. A t-value greater than **1.96** ( $p < 0.05$ ) indicates statistical significance.

**Table 5.** Path Coefficients, t-Values, and Hypothesis Testing Results

Path	$\beta$	t-value	p-value	Result
Moral Courage $\rightarrow$ Professional Skepticism	0.745	22.067	0.000	Supported
Professional Identity $\rightarrow$ Professional Skepticism	0.120	2.466	0.014	Supported
Professional Identity $\rightarrow$ Moral Courage	0.371	6.569	0.000	Supported
Professional Identity $\rightarrow$ Moral Courage $\rightarrow$ Professional Skepticism (Indirect)	0.276	6.898	0.000	Supported

**Hypothesis 1:** *Professional identity has a significant positive effect on auditors' professional skepticism.*

The direct path from professional identity to professional skepticism yielded  $\beta = 0.120$  ( $t = 2.466$ ,  $p = 0.014$ ). Since  $t > 1.96$ , **H<sub>1</sub> is supported**. This indicates that stronger professional identity is associated with higher levels of professional skepticism.

**Hypothesis 2:** *Professional identity has a significant positive effect on auditors' moral courage.*  
The path coefficient was  $\beta = 0.371$  ( $t = 6.569$ ,  $p = 0.000$ ). The result is highly significant, thus **H<sub>2</sub> is supported**. Professional identity positively influences moral courage.

**Hypothesis 3:** *Moral courage has a significant positive effect on auditors' professional skepticism.*  
This path showed a strong and highly significant effect ( $\beta = 0.745$ ,  $t = 22.067$ ,  $p = 0.000$ ). Therefore, **H<sub>3</sub> is strongly supported**, confirming that moral courage is a major driver of professional skepticism.

**Hypothesis 4:** *Moral courage mediates the relationship between professional identity and professional skepticism.*

The indirect effect (Professional Identity  $\rightarrow$  Moral Courage  $\rightarrow$  Professional Skepticism) was  $\beta = 0.276$  ( $t = 6.898$ ,  $p = 0.000$ ), which is statistically significant. Hence, **H<sub>4</sub> is supported**, demonstrating that moral courage fully mediates the influence of professional identity on professional skepticism.

The empirical results confirm that:

1. Professional identity directly enhances both moral courage and professional skepticism.
2. Moral courage is a powerful antecedent of professional skepticism.
3. Most importantly, moral courage serves as a **significant mediating mechanism** through which professional identity translates into heightened professional skepticism.

These findings underscore the critical role of moral courage as a psychological and ethical bridge between an auditor's professional self-concept and their skeptical judgment—particularly in high-pressure auditing environments.

## 5. Conclusion and Discussion

The findings of this study showed that auditors' professional identity has a significant effect on their professional skepticism and moral courage. Moreover, moral courage, as a mediating variable, plays an important role in the relationship between professional identity and professional skepticism. This means that auditors who possess a stronger professional identity are likely to demonstrate greater moral courage and, consequently, exhibit higher levels of professional skepticism. In this section, the findings of the present study are explained, compared with the results of previous studies, and finally, conclusions and recommendations are provided. Professional identity, as a set of values, beliefs, and norms to which an individual adheres in their professional role, plays a fundamental role in shaping auditors' professional behavior. Auditors with a stronger professional identity are more likely to be committed to their ethical and professional principles and demonstrate greater independence of judgment when facing challenging situations (Bologna et al., 2022). This commitment and independence of judgment can lead to increased moral courage in confronting pressures and external influences.

Moral courage, defined as the ability to stand against unethical behaviors and defend ethical values, plays a vital role in auditors' professional performance. Auditors with higher levels of moral courage are able to make independent and impartial judgments despite pressures from management, stakeholders, and other influencing factors, and, when necessary, object to inaccurate or unlawful reporting (Stark et al., 2021). This contributes to reducing professional skepticism and enhancing audit quality. The mediating role of moral courage in the relationship between professional identity and professional skepticism indicates that professional identity does not directly reduce professional skepticism; rather, it achieves this effect by enhancing moral courage. In other words, a strong professional identity transforms auditors into individuals with greater ethical courage, and this moral courage helps them resist professional skepticism.

The results of the present study are consistent with the findings of many prior studies in this field. For example, research by Tang et al. (2020) demonstrated that professional identity plays an important role in preventing auditors' unethical behaviors and can help enhance public trust in the auditing profession. Similarly, studies by Van der Walt et al. (2021) showed that moral courage is a strong predictor of auditors' ethical behaviors in difficult situations. Conversely, some studies

have indicated that the relationship between professional identity and professional skepticism may be influenced by other factors such as self-efficacy, cognitive biases, and environmental conditions (Rauf et al., 2022). These findings suggest that the relationship among the variables examined in the present study is complex and requires more careful and comprehensive investigation. A study by Wu et al. (2023) showed that auditors' professional identity is associated with their willingness to report financial fraud, and this willingness can improve audit performance and reduce fraud risk. A study by Al-Ajmi et al. (2023) emphasized the importance of organizational culture in strengthening auditors' moral courage and demonstrated that auditors working in organizations with a strong ethical culture are less likely to engage in unethical behaviors.

Overall, the results of this study indicate that professional identity and moral courage are two important factors in enhancing auditors' professional skepticism. A strong professional identity increases moral courage, and this moral courage helps auditors resist professional skepticism. Accordingly, it is recommended that accounting education programs be designed with an emphasis on practical scenarios and the reinforcement of moral courage, and that organizations create supportive reporting systems and promote an organizational culture based on transparency and accountability to provide a suitable environment for strengthening these two factors. Furthermore, conducting additional research on the role of cultural and environmental factors and utilizing emerging technologies to identify unethical behaviors and enhance auditors' moral courage could contribute to improving the quality of the auditing profession.

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#### ETHICAL CONSIDERATION

Authenticity of the texts, honesty and fidelity has been observed.

#### CONFLICT OF INTEREST

Author/s confirmed no conflict of interest.